

STATE OF ARKANSAS

Request for Extension of Time for Filing Income Tax Returns

Do not file this Extension Request if you have received an Extension of Time to File your Federal Income Tax Return.
(See Reverse Side for additional information).

APPROVED EXTENSION TO BE RETURNED TO:
(PREPARER'S OR TAXPAYER'S ADDRESS)

CONTACT TELEPHONE NUMBER: _____

NAME AND ADDRESS OF TAXPAYER:

SSN/FEIN: _____

- Indicate type of return for which extension is being requested by checking appropriate box:
☐ INDIVIDUAL ☐ PARTNERSHIP ☐ FIDUCIARY ☐ S CORPORATION ☐ LIMITED LIABILITY COMPANY
☐ C CORPORATION - If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.
- ☐ Check this box if an Automatic Federal Extension has been filed by the taxpayer (Form 4868 or 7004).
- I request ☐ 30, ☐ 60 or ☐ 90 days extension of time until _____ to file a return for the
(Check Appropriate Box) (Extended Due Date)
 tax year beginning _____, 19 _____ and ending _____, 19 _____.
 If requesting an Arkansas extension beyond the Federal Additional Extension request, attach a copy of the approved Federal Form 2688 to this request.
- Please state your reason for requesting an extension of time to file:

File this request in triplicate ON OR BEFORE THE DUE DATE OF RETURN. The original copy of the approved request must be attached to the face of the return when filed.

A request for an extension which is postmarked AFTER the due date of the tax return will NOT be considered. This also applies to an additional extension.

NOTE: By law an income tax return must be filed and the tax paid on or before the fifteenth (15th) day of the fifth (5th) month following the close of the Tax Year (May 15 for Calendar Year). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for delinquency if the return is filed and the tax, with interest, is paid by the extension date.

Please mail to the following address:

FOR C CORPORATION EXTENSIONS ONLY:
CORPORATION INCOME TAX SECTION
P. O. Box 919
Little Rock, AR 72203-0919

FOR ALL OTHER EXTENSIONS:
INDIVIDUAL INCOME TAX SECTION
P. O. Box 3628
Little Rock, AR 72203-3628

DIVISION USE

- ☐ APPROVED: _____
- ☐ Your payment has been credited to your account.
- ☐ Federal extension honored. If you filed an Automatic Federal Extension (Federal Form 4868 or 7004), check the box on the face of the Arkansas return when filed. If you filed an additional Federal Extension (Federal Form 2688), attach a copy of the approved form to the front of your Arkansas return when filed.
- ☐ INCOMPLETE: Please complete and return to address above.
- ☐ DENIED: Extension request not filed on time.
- ☐ DENIED: Inability to pay is not valid reason for requesting extension.

Instructions for Completion and Filing of Extension Request

FILING

Please note that Federal Extensions (Form 4868, Form 2688, and Form 7004) will be honored as valid state extensions. If you have filed for and received a Federal Extension of time to file, it is not necessary to complete an Arkansas Extension Request (Form AR1055) unless you want an Arkansas Extension beyond the Federal Extended due date.

It is not necessary to file copies of the Federal Extensions 4868, 2688, and 7004 with the Arkansas Income Tax Section prior to filing your Arkansas Tax Return. For the Automatic Federal Extension (Form 4868 or 7004) simply check the box on the face of the Arkansas Return when you are ready to file. For the Additional Federal Extension (Form 2688) attach a legible copy of the **APPROVED** Additional Federal Extension Request to the face of the Arkansas return when you file. If you receive a Federal Extension, the approved extension dates are the same for both the State of Arkansas and the Internal Revenue Service. Remember to include interest at the rate of ten percent (10%) per annum if tax is due the State of Arkansas.

If you determine that you still need to complete this form (AR 1055), please follow the following instructions for completion of Form AR1055. Inability to pay a balance due on an Arkansas Tax Return is not a valid basis for requesting an extension of time to file your Arkansas Return.

COMPLETION OF FORM AR1055

Please use a typewriter or ball point pen to complete this form. Fill in applicable spaces and blocks.

Complete the form in triplicate. Retain one for your files and send two copies to the appropriate tax section, either Corporation Income Tax or, for non-corporate entities and Sub-Chapter S filers, the Individual Income Tax Section. If your request for extension is approved, an approved copy or an approval letter will be returned to the address indicated on the request and the extra copy will be retained by the tax section.

The maximum extension that will be granted is ninety (90) days. In the case of extraordinary circumstances, up to an additional ninety (90) days may be granted. Those extraordinary circumstances will have to be fully justified, each case must stand on its own.

If an additional extension is needed, return your approved copy to the Income Tax Section with a cover letter requesting the amount of additional time needed and the reason(s) for the additional request. If additional time for filing is approved, the extension date will be advanced and the approved extension request will be returned to the address indicated on the request.

If requesting an Arkansas Extension beyond a Federal Automatic Extension (Form 4868 or 7004) due date, check the box at number 2 on Form AR1055; it is not necessary to send a copy of the Approved Federal Extension with the Form AR1055.